

TAXPAYER'S RSA 72:34-a
EXEMPTION, DEFERRAL OR TAX CREDIT APPEAL
TO THE BOARD OF TAX AND LAND APPEALS

Tax Year Appealed _____

INSTRUCTIONS

1. There are distinct statutory requirements for different exemptions. Thus, Taxpayers should review RSA ch. 72 and comply with all applicable requirements.
2. Complete the appeal document by typing or legibly printing.
3. File this appeal document with the board of tax and land appeals (BTLA) within the RSA 72:34-a deadlines (see below).

Deadlines: "Notice of tax" means the last date the municipality mails the final tax bill (as determined by the BTLA). If your municipality bills twice annually, you must appeal after the bill that establishes your final tax liability and not before.

Step One: Taxpayer must comply with all applicable RSA ch. 72 requirements.

Step Two: Taxpayer must file an appeal to the BTLA or superior court no later than September 1, following notice of tax, even if the municipality has not responded to the Taxpayer's RSA 72:23-c annual list or RSA 72:33 application.

3. **SECTIONS A & B.** Until otherwise informed in writing by the person(s) appealing, all orders, notices and communications shall be made to: a) the person(s)' listed address and phone number; or b) the representative's address and phone number.
4. **SECTION C.** List only the properties you are appealing and for which an exemption, deferral or tax credit application was filed with your municipality. A person(s) may use the same document to appeal more than one property, provided the properties are all in common ownership.
5. **SECTION F.** Attach a copy of the RSA 72:23-c annual list or the RSA 72:33 exemption, deferral or tax credit application filed with the municipality.
6. Make a copy of the appeal document for your file.

NOTE: Filing this document only appeals the exemption, deferral or tax credit issues; it does not appeal any other valuation assessment issues. If you also wish to appeal the assessment, you must separately appeal under RSA 76:16 and RSA 76:16-a.

FILING INSTRUCTIONS

File the completed appeal document, along with a **nonrefundable** \$65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals
State Office Park South, Johnson Hall
107 Pleasant Street, Third Floor
Concord, NH 03301

NOTE: The date of filing is the date this form is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

**RSA 72:34-a EXEMPTION, DEFERRAL OR TAX CREDIT
APPEAL TO BOARD OF TAX AND LAND APPEALS**

SECTION A. Person(s) Appealing (Owner/Taxpayer)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION B. Representative if other than Owner/Taxpayer (Must Also Complete Section A)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property Appealed

Municipality: _____

List the tax map and lot number and the actual street address of each property appealed and include a brief description and the assessment.

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
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SECTION D. Other Property

List other property in the municipality owned by person(s) appealing or owner/taxpayer, even if the properties have not been appealed.

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
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SECTION E. Exemption, Deferral or Tax Credit Sought

Please state the exemption, deferral or tax credit you are seeking and, if known, the applicable RSA statute. For example, charitable (RSA 72:23 V), elderly (RSA 72:39-a), or veterans (RSA 72:28).

SECTION F. Exemption Application

Provide a statement of the municipality's action on the RSA 72:23-c annual list or the RSA 72:33 exemption application. Attach a copy of the annual list or the exemption application filed with the municipality.

SECTION G. Certification by Person(s) Appealing

By signing below, the person(s) appealing certifies and swears under the penalties of RSA ch. 641 (check to ensure compliance):

_____ An RSA 72:23-c annual list or RSA 72:33 exemption application was timely filed with the municipality and the application included the appealed property(s); and

_____ The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: _____

(Signature)

(Signature)

SECTION H. Certification and Appearance by Representative (If Other Than Owner/Taxpayer)

By signing below, the representative of the person(s) appealing certifies and swears under penalties of RSA ch. 641:

- 1) All (certifications) in Section G are true;
- 2) The person(s) appealing has authorized this representation; and
- 3) A copy of this form was sent to the client.

Date: _____

(Signature)